

Amendments to Senate Bill No. 76
1st Reading Copy

Subcommittee Recommendation

For the Senate Taxation Committee

Prepared by Lee Heiman
February 13, 2007 (2:03pm)

1. Title, line 13.

Following: "15-31-511,"

Insert: "17-1-132,"

2. Page 1, line 22.

Following: "auditor,"

Insert: "the"

3. Page 1, line 23.

Following: "analyst"

Insert: "pursuant to 5-12-303"

Strike: "upon request"

Insert: "pursuant to 17-7-111"

4. Page 1, line 24.

Following: "law."

Insert: "The legislative fiscal analyst and the office of budget and program planning may disclose state return information to each other."

5. Page 1.

Following: line 26

Insert: "(3) Income tax information held by the department, the legislative auditor, the legislative fiscal analyst, and the office of budget and program planning are solely for their official use and are not a public record and may not be disclosed to the public, directly or indirectly, unless aggregated in a manner that prevents the public disclosure of taxpayer-specific information."

Renumber: subsequent subsections

6. Page 2, line 6.

Strike: "and tax records"

7. Page 2, line 24.

Following: "disclosure"

Insert: "or if the department of revenue notifies the fiscal analyst that specified records or information may contain

confidential information"

8. Page 2, line 27.

Following: "[section 1],"

Insert: "17-7-111,"

9. Page 2, line 29.

Strike: "knowingly or purposely"

10. Page 3, line 22 through line 23.

Strike: "\$1,000" on line 22 through "both" on line 23

Insert: "\$500"

11. Page 4, line 11.

Strike: "The"

Insert: "On written request to the director or a designee of the
director, the"

12. Page 4, line 27.

Following: "5-12-303"

Insert: ", "

Strike: "and"

Following: "[section 1]"

Insert: ", and 17-7-111"

13. Page 5, line 8.

Strike: "knowingly or purposely"

14. Page 6, line 10.

Strike: "The"

Insert: "On written request to the director or a designee of the
director, the"

Following: "shall"

Strike: "on request"

15. Page 6, line 16.

Following: "planning"

Insert: ", as provided in [section 1] or 17-7-111"

16. Page 6, line 19 through line 20.

Strike: "\$1,000" on line 19 through "both" on line 20

Insert: "\$500"

17. Page 6, line 24.

Insert: "Section 5. Section 17-1-132, MCA, is amended to read:

"17-1-132. Access to information. (1) The budget director
~~shall have~~ has the power to demand and receive from every
department, officer, board, commission, or institution, at any
time, any and all information requested.

(2) The budget director may investigate and examine the

costs and revenue of state government activities and may examine and obtain copies of the records, books, and files of any state agency, including confidential records.

(3) When confidential records and information are obtained from a state agency, the budget director and staff are subject to the same penalties for unauthorized disclosure of the confidential records and information as are provided for under the laws administered by the state agency. The budget director shall develop policies to prevent the unauthorized disclosure of confidential records and information obtained from state agencies.

(4) This section does not authorize publication or public disclosure of information if the law prohibits publication or disclosure or if the department of revenue notifies the budget director that specified records or information may contain confidential information."

{ Internal References to 17-1-132: None. }"

Renumber: subsequent sections

- END -